



Cornell University International Students and Scholars Office

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Individual Taxpayer Identification Number (ITIN):

How to Apply

If you are an F-1 student who is receiving fellowship or other non-wage payments, and you do not have a social security number, you will be required to apply for an **Individual Taxpayer Identification Number or I.T.I.N.** The ITIN is a U.S. federal tax identification number used by the U.S. Internal Revenue Service for any individual who is not eligible to apply for a Social Security Number. If you are J-1 student or scholar, and you are receiving non-wage payments, you are eligible and will need to apply for a social security number.

To apply for the I.T.I.N, follow the steps listed here:

(PLEASE NOTE: If you will fill out U.S. federal tax forms using the software provided by the ISSO, and you need an ITIN, the software will fill out the W-7 ITIN application for you)

1. Download and fill out the W-7 form from the U.S. Internal Revenue Service website (see address below).
2. Make copies of the I.D. page of your passport, F-1 visa page, I-94 card and I-20
3. Get those copies of your immigration documents notarized by a notary public
4. Get a letter from the ISSO signed by an advisor on duty stating that to the best of our knowledge you are not working
5. Make a copy of the letter describing your fellowship or non-wage payment for which you are needing an I.T.I.N.
6. Mail all of these documents to:

Internal Revenue Service, ITIN Operation
Austin Service Center
PO Box 149342
Austin, TX 78714-9342

7. Keep a copy of everything you send for your own records.

Some tips on Filling out the W-7:

- In the first section, most F-1 students will check box "b" or "f" AND box "h"
- Check box "h" and then write in either "exception 2(b)" or "exception 2(c)" (please read the W-7 instructions page 4 (part f) and page 7 (exceptions tables))
- on line 6d, check the box by passport
- be sure to complete line 6g

Some Useful Links:

- U.S. Internal Revenue Web page on the Individual Taxpayer Identification Number or I.T.I.N.: <http://www.irs.gov/individuals/article/0,,id=96287,00.html>
- The W-7 on the Internal Revenue Website: <http://www.irs.gov/pub/irs-pdf/fw7.pdf>